



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title
Lead Appraiser

Job Code Title
Tax Appraiser

Pay Band
6a

Job Code Number
132216

Property Assessment Division
Regional Offices

Fair Labor Standards Act
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Property Assessment Division is responsible for administering Montana's property tax laws, including the valuation and assessment of real and personal property throughout the state for property tax purposes. The division is responsible for ensuring that all classes of property in the state are valued uniformly and equally throughout the state. The work of the division is critical to the operation of local governments, since the resulting valuation is used annually to fund important services provided by local government, including public schools, law enforcement, fire protection, road and bridge construction and maintenance, transportation, weed control, and public assistance. The functions of the division are performed by staff statewide in four regions with offices in each of the 56 counties and Central Office located in Helena.

Job Responsibilities

The Lead Appraiser conducts regional property reviews and discoveries, data research, and field appraisals and inspections large complex residential and commercial properties to determine final valuation; assists in the discovery, listing, and analysis of properties; analyzes, assesses, and reclassifies land uses; and develops new appraisal methods, standards, and procedures; and develops, tests, and implements income and expense models, market models and benchmark Computer-Assisted Land Pricing (CALP) model. The incumbent also coordinates and provides a range of specialized services in support of ongoing program operations and activities including responding to taxpayer inquiries; explaining appraisal activities; dispute resolution; and participating in appeal hearings. This position has lead worker responsibilities and oversees field appraisal activities to ensure the overall quality, efficiency, consistency, and cost-effectiveness of work procedures and results. The position reports to an area manager.

• **Property Appraisals 55%**

1. Develops or is a primary resource in developing income and expense models, market models, and benchmark CALP models to establish comparative valuation standards based on property characteristics. Analyzes and evaluates valuation trends; develops descriptive statistics of sales volumes and central tendencies, measures of dispersion, and other trends; tests and adjusts models based upon the sales prices of original data sets and income/expense/capitalization information; and implements models on the department's automated valuation system (ORION). Interprets and explains statewide models to taxpayers, tax appeal boards, and others.
2. Reviews extensive property tax records, land use, improvements, valuation documents, and other information to identify industrial, commercial, residential, agricultural, and forestland properties for appraisal. Recommends regional priorities based on property use, value, location and regional and

statewide trends. Conducts reviews and discoveries of the most complex and diverse properties such as large businesses that occur in multiple regions or gated communities with large recreational components.

3. Researches and analyzes individual property characteristics to estimate the impacts on property values. Comparisons are made at multiple levels: city, county, region, statewide and, in some instances, nationally. Compiles and examines common property characteristics such as site and improvement data, sanitation regulations, zoning, planning, irrigation rights, and covenants and deed restrictions as well as specialized enterprise considerations such as income and expense records, construction costs, anticipated use or development, depreciation schedules, capitalization rates, stock investments, market multiples, and related considerations to determine the effects on property values.
 4. Conducts field appraisals and site inspections of subject properties and comparable sales to identify valuation factors and collect data required for maps, plats and sketches used in appraisals. Determines the primary use of appraised properties; conducts income and expense reviews, economic analyses, depreciation studies, stock approaches to value, and other assessments; documents professional assumptions and limiting conditions; determines property classification, comparable sales data, and adjustments to valuations; and estimates the current and projected value of equipment and real property.
 5. Analyzes and evaluates appraisal information to determine final value of properties. Determines appropriate appraisal methods (sales comparison, abstraction, capitalization, etc.) for industrial, commercial, residential, agricultural, and forestland properties; verifies information in title and ownership data, inspection reports, market models, and other sources; verifies business sales data as appropriate; and determines final values. Analyzes, interprets, and applies various statutes, tax codes, and appraisal methodologies for numerous property classifications (telecommunication, wind generation, transportation, etc.).
- **Field Oversight 20%**
 1. Monitors individual appraisal projects to ensure the efficiency, consistency, and cost-effectiveness of work procedures and results. Reviews the work procedures and results of fee appraisers to verify quality, cost-effectiveness, and conformance with agreements.
 2. Relays staff assignments from regional and area managers. Coordinates with managers to prioritize and complete appraisal projects considering factors such as weather and individual workloads that affect workflow.
 3. Evaluates the overall quality of field appraisals through systematic reviews of appraisal methods, procedures, and final valuations of individual and collective appraisers. Identifies errors, deficiencies, or other problems and recommends appropriate solutions.
 4. Leads the development of new appraisal methods and techniques for all levels of commercial, residential, agricultural, and forestland properties in response to changing technologies, regulations, and business environments. Conducts fiscal, legal, legislative, economic, and regulatory analyses of industrial, commercial, and residential properties and of public utility and transportation industries. Collaborates with other states' revenue agencies to ensure equity and fair market value for interstate and multinational businesses.
 5. Advises field staff on complex property appraisals, contentious taxpayer issues, and new or alternative appraisal methods and requirements. Coordinates with other appraisers within and outside the region to assess common problems and develop consistent solutions.
 6. Develops narrative reports on unique, complex, and disputed properties to explain and justify department positions to taxpayers and their representatives. Presents and defends complex appraisals, specifications, and calibration of tables, manuals, and models; resolves disputes; presents reports; and defends appraisals, specifications, and calibrations.
 7. Provides professional guidance and technical expertise to agency managers, attorneys, appraisers, and others to resolve complex, contentious, or unique issues associated with different property classifications, appraisals, and final valuations.

8. Serves as a department expert in formal hearings, appeals, and legal proceedings to explain and defend appraisal methods, procedures, and final valuations; develops formal reports, negotiations, depositions, testimony, and other representations as required. Critically reviews and evaluate private fee appraisals to determine relevancy and verify valuation.
 9. Evaluates challenges, complaints, and contentions regarding appraisal methods, procedures, and determinations. Works with managers to resolve disputes, justify or modify conclusions, and promote consensus.
- **Taxpayer Support Services 20%**
 1. Responds to taxpayer inquiries regarding appraisal procedures and results, references and referrals, statutory requirements, and other issues. Responds directly to questions within areas of expertise (residential, commercial, industrial, agricultural, forestland, etc.) or refers inquiries to appropriate staff.
 2. Contacts taxpayers to advise them of informational needs, appraisal activities, support services, and other issues. Maintains progress reports to track compliance activities and taxpayer services.
 - **Other Duties 5%**
 1. This position performs a variety of other duties as assigned by supervisors.

Job Requirements

To perform successfully as a lead appraiser the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. It is essential that incumbent has deductive and inductive reasoning abilities to solve complex problems. Skills in analyzing technical and legal documents; researching and synthesizing data from multiple sources; resolving conflict situations with taxpayers and others; multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; providing timely and effective written, verbal, and interpersonal communication; customer service; following written and oral directions and instructions; and word processing, spreadsheet, and database applications are required. Incumbent is required to resolve problems and accept responsibility for decisions. This position works with confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of work planning; supervisory practices; training methods; appraisal and assessment methods, procedures and standards; property classification; mathematical and statistical calculations; land records analysis; fiscal and accounting systems, standards and procedures; business administration and commercial processes (retail, service, rental, etc.); word processing, spreadsheet, database, and specialized software applications; applicable state and federal statutes, administrative rules, policies, and procedures; and quality assurance methods.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is four years of post-secondary education or vocational training in business, accounting, economics, public administration, appraisal, construction technology, or related field and two years of job-related experience in property tax appraisal, assessment, auditing, or real estate related field. Montana certifications in residential, agricultural/forestland, and commercial property appraisal are required.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation,

work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.

- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use and remaining seated for extended periods of time. Lifting and carrying is moderate up to 15 pounds to transport large numbers of files for field appraisals. Field appraisals involve travel at least 50% of the time, sometimes in adverse weather conditions and poor roads and require a valid Montana driver's license. Field appraisals may involve climbing ladders and stairs in multi-story structures; working in extremes of heat and cold; walking, bending, crawling, and negotiating uneven terrain, restrictive spaces, and fixed entry points (stairways, garage doors, etc.); and working in hazardous, dusty, or noisy areas. Work hours may exceed 40 hours per week from time to time. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Cynthia Monteau Moore, Division Administrator

Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director

Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____

Date: _____

Name (print): _____